



MICHIGAN DEPARTMENT OF EDUCATION TITLE I REGIONAL ASSISTANCE GRANT (RAG) FISCAL COMPLIANCE

Fiscal Review Indicators

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MICHIGAN DEPARTMENT OF EDUCATION Title I Regional Assistance Grant (RAG) FISCAL COMPLIANCE

INDICATORS OF FISCAL AND PROGRAM COMPLIANCE

The purpose of this document is to provide Intermediate School Districts (ISDs) with a framework for the compliance requirements of the Title I, Part A Grants to Local Education Agencies-Regional Assistance Grants (RAG) authorized by the Elementary and Secondary Education Act of 1965 (ESEA), as amended, Title I, Part A, 20 U.S.C. 6301 ("No Child Left Behind Act of 2001"). It serves as a guide for monitoring and support activities conducted by the Michigan Department of Education. The key components of the document reflect a comprehensive review and alignment with federal regulations: 34 CFR 200 and Improving Basic Programs Operated by LEAs; OMB Circulars No. A-102 and No. A-87 apply to this program (this program is excluded from coverage under OMB Circular No. A-110); 2011 OMB Circular A-133 Compliance Supplement. Examples of evidence of implementation at the school-level and at the district-level are provided. Examples of evidence are intended as a "guide" and should not be considered a restricted list.

Fiscal Monitoring

The following items, at a minimum, should be available for review during the fiscal monitoring visit. (These items will encompass all of the *Examples of Evidence* as noted in the chart below).

- ☐ Board minutes
- ☐ Copies of approved Title I, Regional Assistance Grant (RAG) application and all related budget amendments
- ☐ Personnel information
 - List of RAG personnel
 - Job descriptions
 - Copies of contracts for ISD contracted RAG staff
 - Semi-annual certifications and Personnel Activity Reports (PARS) as appropriate
 - Time and attendance records
 - Payroll Distribution Report
- ☐ Evidence of expenditures
 - ISD purchasing policy and procedures
 - ISD detail budget report
 - Purchase orders, contracts with terms and conditions, invoices, etc. available on site
 - Bids for goods and services
- ☐ Evaluation of bids, contracts, and/or awards
 - Proof of advertisements (method of dissemination or posting, and length of posting)
 - Request for Proposals, if applicable
 - Evaluation, documentation, and rationale for vendor selection
 - Documentation of price quotations, bids and proposals
 - Documentation of Board approval of award or contract

MICHIGAN DEPARTMENT OF EDUCATION Title I Regional Assistance Grant (RAG) FISCAL COMPLIANCE

- ❑ Cash Management
 - Documentation to support requests for funds
- ❑ Assets
 - inventory of durable equipment, supplies and materials purchased with RAG funds by district, school, building and room location
 - inventory includes date of purchase, cost, source of funds used for purchase
 - inventory of durable goods include non-consumable items with an expected life of more than a year, including books for distribution to ISD, LEA and building staff for professional development

MICHIGAN DEPARTMENT OF EDUCATION Title I Regional Assistance Grant (RAG) FISCAL COMPLIANCE

Background Information			
ISD:		District Code:	
Priority Schools Served:			
Focus Schools Served:			
Core Review Team Members: Date of Review:			

Findings of Non-Compliance for each Indicator																	
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Please identify all indicators of non-compliance. If all indicators are compliant, please leave blank.

1.1	1.2	1.3	1.4	1.5	1.6	1.7	1.8	2.1	3.1	4.1	4.2	5.1	5.2	5.3	5.4	5.5	6.1

MICHIGAN DEPARTMENT OF EDUCATION Title I Regional Assistance Grant (RAG) FISCAL COMPLIANCE

Fiscal Review Indicators

1.0 Activities Allowed or Unallowed Allowable Cost/Cost Principles		
Key Indicators	Compliance Status	
	Compliant	Non-Compliant
<p>1.1 Is it evident that budgets and expenditures for the Regional Assistance Grant 1003(a) are:</p> <p>1.1.1 Allocable?</p> <p>1.1.2 Reasonable and necessary?</p> <p>1.1.3 Meeting program intent and purposes?</p> <p>1.1.4 Aligned with the approved application on file at the SEA?</p> <p>1.1.5 Obligated and liquidated in accordance with the approved plan within the approved grant period?</p> <p>Authority: OMB Circular A-87 http://www.whitehouse.gov/omb/circulars_a087_2004/</p>		<p>Examples of Evidence</p> <ul style="list-style-type: none"> • MEGS+ Title I Regional Assistance Grant, 1003(a) applications • Evidence of expenditures (district detail budget report, purchase orders, contracts, staffing, invoices, etc.) available on-site • expenditures support the Service Plans submitted by the ISD for the districts and schools
Comments:		

1.0 Activities Allowed or Unallowed Allowable Cost/Cost Principles		
Key Indicators	Compliance Status	
	Compliant	Non-Compliant
<p>1.2 Has the ISD submitted amendments to request changes in the Regional Assistance Grant 1003(a), and was MDE approval granted prior to implementation of program modifications?</p> <p>Authority: § PART 200—UNIFORM ADMINISTRATIVE REQUIREMENTS, COST PRINCIPLES, AND AUDIT REQUIREMENTS FOR FEDERAL AWARDS §200.308 Revision of budget and program plans: http://www.ecfr.gov/cgi-bin/retrieveECFR?gp=&SID=fe1d84748c84ff79afd28141502393ff&mc=t rue&n=pt2.1.200&r=PART&ty=HTML34 CFR 80.30</p>		<p>Examples of Evidence</p> <ul style="list-style-type: none"> • Approved budget amendments in MEGS+ • Approved updated RAG Service Plans in MEGS+
Comments:		

MICHIGAN DEPARTMENT OF EDUCATION Title I Regional Assistance Grant (RAG) FISCAL COMPLIANCE

1.0 Activities Allowed or Unallowed Allowable Cost/Cost Principles		
Key Indicators	Compliance Status	
	Compliant	Non-Compliant
<p>1.3 Is it evident that contracts and agreements for products and services are made in accordance with applicable federal, state, and local regulations as well as audit guidelines?</p> <p style="margin-left: 40px;">1.3.1 Do contracts for services include terms specific and appropriate to the RAG? Are there specific and appropriate job descriptions or Scope of Work terms relevant to the RAG services required?</p> <p>Authority: : § PART 200—UNIFORM ADMINISTRATIVE REQUIREMENTS, COST PRINCIPLES, AND AUDIT REQUIREMENTS FOR FEDERAL AWARDS §200.318 General procurement standards: http://www.ecfr.gov/cgi-bin/retrieveECFR?gp=&SID=fe1d84748c84ff79afd28141502393ff&mc=tue&n=pt2.1.200&r=PART&ty=HTML34 CFR 80.30#se2.1.200_1318</p>		<p>Examples of Evidence</p> <ul style="list-style-type: none"> Copies of contracts and agreements ISD purchasing policies and procedures
<p>Comments:</p>		

MICHIGAN DEPARTMENT OF EDUCATION Title I Regional Assistance Grant (RAG) FISCAL COMPLIANCE

1.0 Activities Allowed or Unallowed Allowable Cost/Cost Principles		
Key Indicators	Compliance Status	
	Compliant	Non-Compliant
<p>1.4 Is time and effort documentation available, approved, and signed by appropriate individuals, if applicable?</p> <p>Authority: OMB Circular A-87, Appendix B to Part 225, 8(h) http://www.whitehouse.gov/omb/circulars_a087_2004/ See also, MDE resources, Sample Written Procedures: http://michigan.gov/mde/0,1607,7-140-6530_9091---,00.html</p>	<p>Examples of Evidence</p> <ul style="list-style-type: none"> List of RAG funded personnel/positions Personnel Activity Reports Semi-annual certifications Job descriptions Payroll records Work schedules 	
<p>Comments:</p>		

1.0 Activities Allowed or Unallowed Allowable Cost/Cost Principles		
Key Indicators	Compliance Status	
	Compliant	Non-Compliant
<p>1.5 Are there employees that are partially paid (less than 1 full FTE) from RAG funds? If so, how is time documented for those employees?</p>	<p>Examples of Evidence</p> <ul style="list-style-type: none"> List of RAG funded personnel/positions Personnel Activity Reports Semi-annual certifications Job descriptions Payroll records Work schedules Financial records 	
<p>Comments:</p>		

MICHIGAN DEPARTMENT OF EDUCATION Title I Regional Assistance Grant (RAG) FISCAL COMPLIANCE

1.0 Activities Allowed or Unallowed Allowable Cost/Cost Principles		
Key Indicators	Compliance Status	
	Compliant	Non-Compliant
1.6 For employees paid from multiple funding sources, do timesheets properly reflect work performed in each cost objective/index code (RAG and Non-RAG)?		Examples of Evidence <ul style="list-style-type: none"> Personnel Activity Reports Job descriptions Payroll records Work Schedules
Comments:		

1.0 Activities Allowed or Unallowed Allowable Cost/Cost Principles		
Key Indicators	Compliance Status	
	Compliant	Non-Compliant
1.7 If salaries are prorated and not paid from one funding source, are benefits prorated/allocated based on the funding ratio? MDE will verify a sample of transactions.		Examples of Evidence <ul style="list-style-type: none"> Payroll records Financial records
Comments:		

MICHIGAN DEPARTMENT OF EDUCATION Title I Regional Assistance Grant (RAG) FISCAL COMPLIANCE

1.0 Activities Allowed or Unallowed Allowable Cost/Cost Principles		
Key Indicators	Compliance Status	
	Compliant	Non-Compliant
<p>1.8 Does the ISD exercise administrative control and assume responsibility for monitoring the funded programs to ensure compliance with any formal agreements and applicable statutory requirements?</p> <p>Authority: § PART 200—UNIFORM ADMINISTRATIVE REQUIREMENTS, COST PRINCIPLES, AND AUDIT REQUIREMENTS FOR FEDERAL AWARDS §200.328 Monitoring and reporting program performance: http://www.ecfr.gov/cgi-bin/retrieveECFR?gp=&SID=fe1d84748c84ff79afd28141502393ff&mc=t rue&n=pt2.1.200&r=PART&ty=HTML#se2.1.200_1328</p>	<div style="border: 1px solid black; padding: 5px;"> <p>Examples of Evidence</p> <ul style="list-style-type: none"> ISD-level person assigned to monitor the program(s) Written records/schedules of monitoring visits Budget and expenditure reports </div>	
<p>Comments:</p>		

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Fiscal Review Indicators

2.0 Cash Management		
Key Indicators	Compliance Status	
	Compliant	Non-Compliant
2.1 Review of CMS and accounting records to compare actual request for funds that the funds drawn to determine if they were for reimbursement only.		
	Examples of Evidence <ul style="list-style-type: none"> • ISD Financial records • CMS Drawdown logs and fund requests 	
Comments:		

MICHIGAN DEPARTMENT OF EDUCATION Title I Regional Assistance Grant (RAG) FISCAL COMPLIANCE

Fiscal Review Indicators

3.0 Matching, Level of Effort, Earmarking- Supplement Not Supplant		
Key Indicators	Compliance Status	
	Compliant	Non-Compliant
<p>3.1 An ISD that uses RAG funds to serve one or more priority or focus schools may use RAG funds only to supplement the amount of non-Federal funds that the school would otherwise have received if it were not operating a Title I program, including those funds necessary to provide services required by law for students with disabilities and limited English proficient students. However, a school does not need to identify particular children as eligible to participate or demonstrate that RAG funds are used only for activities that supplement those the school would otherwise provide with non-Federal funds.</p> <p>3.1.1 Has the ISD passed through any RAG funds to another entity, e.g. to an LEA for stipends/costs to support school level participation in professional development?</p> <p>Authority: Sections 1114(a)(2)(A)(ii) and (B) of the ESEA (20 USC 6314(a)(2)(A)(ii) and (B)): http://www2.ed.gov/policy/elsec/leg/esea02/pg2.html#sec1114</p>		<p>Examples of Evidence</p> <ul style="list-style-type: none"> Financial records
<p>Comments:</p>		

MICHIGAN DEPARTMENT OF EDUCATION Title I Regional Assistance Grant (RAG) FISCAL COMPLIANCE

Fiscal Review Indicators

4.0 Accounting & Internal Controls		
Key Indicators	Compliance Status	
	Compliant	Non-Compliant
<p>4.1 Did the amounts expended during the grant period agree with the activities in the approved application? Were the proper budget amendments made in MEGS+? Were there changes to the Service Plan, if required?</p> <p>Authority: § PART 200—UNIFORM ADMINISTRATIVE REQUIREMENTS, COST PRINCIPLES, AND AUDIT REQUIREMENTS FOR FEDERAL AWARDS §200.302 Financial management: http://www.ecfr.gov/cgi-bin/retrieveECFR?gp=&SID=fe1d84748c84ff79afd28141502393ff&mc=true&n=pt2.1.200&r=PART&ty=HTML34 CFR 80.30#se2.1.200_1302 §200.303 Internal controls: http://www.ecfr.gov/cgi-bin/retrieveECFR?gp=&SID=fe1d84748c84ff79afd28141502393ff&mc=true&n=pt2.1.200&r=PART&ty=HTML34 CFR 80.30#se2.1.200_1303 §200.308 Revision of budget and program plans: http://www.ecfr.gov/cgi-bin/retrieveECFR?gp=&SID=fe1d84748c84ff79afd28141502393ff&mc=true&n=pt2.1.200&r=PART&ty=HTML34 CFR 80.30#se2.1.200_1308</p>		<p>Examples of Evidence</p> <ul style="list-style-type: none"> • RAG Grant Application and Amendments • MEGS Approved Budget • Final Expenditure reports • Purchase orders, invoices, checks, etc.
<p>Comments:</p>		

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Fiscal Review Indicators

4.0 Accounting & Internal Controls		
Key Indicators	Compliance Status	
	Compliant	Non-Compliant
<p>4.2 Does the RAG maintain separate accounting records of funds made available under the RAG, 1003(a)?</p> <p>Authority: § PART 200—UNIFORM ADMINISTRATIVE REQUIREMENTS, COST PRINCIPLES, AND AUDIT REQUIREMENTS FOR FEDERAL AWARDS §200.302 Financial management: http://www.ecfr.gov/cgi-bin/retrieveECFR?gp=&SID=fe1d84748c84ff79afd28141502393ff&mc=t rue&n=pt2.1.200&r=PART&ty=HTML34 CFR 80.30#se2.1.200_1302 §200.303 Internal controls: http://www.ecfr.gov/cgi-bin/retrieveECFR?gp=&SID=fe1d84748c84ff79afd28141502393ff&mc=t rue&n=pt2.1.200&r=PART&ty=HTML34 CFR 80.30#se2.1.200_1303</p>		<p>Examples of Evidence</p> <ul style="list-style-type: none"> ISD Expenditure reports General Ledger RAG Specific Ledger Review and observation of accounting procedures (accounting manual)
<p>Comments:</p>		

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Fiscal Review Indicators

5.0 Procurement & Suspension and Debarment		
Key Indicators	Compliance Status	
	Compliant	Non-Compliant
<p>5.1 Does the ISD have procurement policies in place that are in alignment/agreement with Federal Procurement Standards regarding assuring a competitive process?</p> <p style="padding-left: 40px;">5.11 Does the ISD document price quotations, bids and proposals, and the rationale for vendor selection for all transactions?</p> <p>Authority: § PART 200—UNIFORM ADMINISTRATIVE REQUIREMENTS, COST PRINCIPLES, AND AUDIT REQUIREMENTS FOR FEDERAL AWARDS §200.319 Competition: http://www.ecfr.gov/cgi-bin/retrieveECFR?gp=&SID=fe1d84748c84ff79afd28141502393ff&mc=true&n=pt2.1.200&r=PART&ty=HTML34 CFR 80.30#se2.1.200_1319</p>		<p>Examples of Evidence</p> <ul style="list-style-type: none"> Board policies ISD Procedures
<p>Comments:</p>		

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5.0 Procurement & Suspension and Debarment

Key Indicators	Compliance Status	
	Compliant	Non-Compliant
<p>5.2 Does the ISD have written procurement policies and procedures that address the following:</p> <p>5.2.1 Selection procedures require that solicitations incorporate a clear and accurate description of the technical requirements for the material, product, or service to be procured, identify all requirements that the contractors must fulfill, and include all other factors to be used in evaluating bids or proposals</p> <p>5.2.2 Ethical conduct: Does the ISD have policy/procedures for ethical behaviors by both ISD staff and vendors in regard to vendor selection (not just conflict of interest policy/procedure)?</p> <p>Authority: § PART 200—UNIFORM ADMINISTRATIVE REQUIREMENTS, COST PRINCIPLES, AND AUDIT REQUIREMENTS FOR FEDERAL AWARDS §200.319 Competition: http://www.ecfr.gov/cgi-bin/retrieveECFR?gp=&SID=fe1d84748c84ff79afd28141502393ff&mc=true&n=pt2.1.200&r=PART&ty=HTML34 CFR 80.30#se2.1.200_1319 §200.318 General procurement standards: http://www.ecfr.gov/cgi-bin/retrieveECFR?gp=&SID=fe1d84748c84ff79afd28141502393ff&mc=true&n=pt2.1.200&r=PART&ty=HTML34 CFR 80.30#se2.1.200_1318 §200.320 Methods of procurement to be followed: http://www.ecfr.gov/cgi-bin/retrieveECFR?gp=&SID=da6e243f47d4592d19288603e0b4f947&mc=true&n=sp2.1.200.d&r=SUBPART&ty=HTML#se2.1.200_1320</p>		<p>Examples of Evidence</p> <ul style="list-style-type: none"> • Board policies • ISD Procedures
<p>Comments:</p>		

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5.0 Procurement & Suspension and Debarment		
Key Indicators	Compliance Status	
	Compliant	Non-Compliant
<p>5.3 How does the ISD verify the legitimacy/allowability of transactions related to grant expenditures? MDE will verify that different individuals are initiating and reviewing/approving transactions.</p> <p>Authority: § PART 200—UNIFORM ADMINISTRATIVE REQUIREMENTS, COST PRINCIPLES, AND AUDIT REQUIREMENTS FOR FEDERAL AWARDS, §200.303 Internal controls: http://www.ecfr.gov/cgi-bin/retrieveECFR?gp=&SID=7800bb05623e09327af86c3771d9d3e2&mc=true&n=pt2.1.200&r=PART&ty=HTML#se2.1.200_1303</p>		<p>Examples of Evidence</p> <ul style="list-style-type: none"> • Financial records • Purchase orders
<p>Comments:</p>		

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Fiscal Review Indicators

5.0 Procurement & Suspension and Debarment		
Key Indicators	Compliance Status	
	Compliant	Non-Compliant
<p>5.4 How does the ISD ensure contracts or sub-grants are not awarded to suspended or debarred parties?</p> <p>5.4.1 Does the ISD document its review of vendors in the federal System for Award Management (SAM)?</p> <p>Authority: § PART 200—UNIFORM ADMINISTRATIVE REQUIREMENTS, COST PRINCIPLES, AND AUDIT REQUIREMENTS FOR FEDERAL AWARDS, §200.213 Suspension and debarment: http://www.ecfr.gov/cgi-bin/retrieveECFR?gp=&SID=7800bb05623e09327af86c3771d9d3e2&mc=true&n=pt2.1.200&r=PART&ty=HTML#se2.1.200_1213</p> <p>OMB Circular A-133 Compliance Supplement 2014: http://www.whitehouse.gov/omb/circulars/a133_compliance_supplement_2014 See in particular: Part 3 – Compliance Requirements, pages 3-I-2 and 3-I-5</p> <p>MDE Suggested Procedures - Suspension Debarment: http://www.michigan.gov/documents/mde/Suspension_Debarment_387950_7.doc?20151009100325</p>		<p>Examples of Evidence</p> <ul style="list-style-type: none"> • Financial records • District contracting policies and procedures • Board policy • Documentation of SAM check of vendors
<p>Comments:</p>		

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5.0 Procurement & Suspension and Debarment		
Key Indicators	Compliance Status	
	Compliant	Non-Compliant
<p>5.5 A sample of procurement documents will be selected and reviewed for:</p> <p>5.5.1 Rationale for the method of procurement, selection of contract type, contractor selection or rejection, and the basis of contract price</p> <p>5.5.2 Evidence that procurements are secured through full and open competition</p> <p>5.5.3 Single source procurement instances – evidence and rationale to limit competition in those cases where appropriate and a determination if the limitation was justified</p> <p>5.5.4 Evidence that contract files exist and that appropriate cost or price analysis was performed in connection with procurement actions, including contract modifications and that this analysis supported the procurement action.</p> <p>5.5.5 Evidence that Federal awarding agency approved procurements exceeding \$150,000 when such approval was required. Procurements (1) awarded by noncompetitive negotiation, (2) awarded when only a single bid or offer was received, (3) awarded to other than the apparent low bidder, or (4) specifying a “brand name” product.</p> <p>5.5.6 Evidence of compliance with other procurement requirements specific to the award.</p> <p>Authority: § PART 200—UNIFORM ADMINISTRATIVE REQUIREMENTS, COST PRINCIPLES, AND AUDIT REQUIREMENTS FOR FEDERAL AWARDS, §200.213 Suspension and debarment: http://www.ecfr.gov/cgi-bin/retrieveECFR?gp=&SID=7800bb05623e09327af86c3771d9d3e2&mc=true&n=pt2.1.200&r=PART&ty=HTML#se2.1.200_1213</p> <p>OMB Circular A-133 Compliance Supplement 2014: http://www.whitehouse.gov/omb/circulars/a133_compliance_supplement_2014 See in particular: Part 3 – Compliance Requirements, Section 3-I, pages 2-6.</p> <p>Authority: : § PART 200—UNIFORM ADMINISTRATIVE REQUIREMENTS,</p>		<p>Examples of Evidence</p> <ul style="list-style-type: none"> • Board minutes • Bid files • Price quotations • Evaluations of bids • Documentation of rationale for vendor selection

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COST PRINCIPLES, AND AUDIT REQUIREMENTS FOR FEDERAL AWARDS

§200.318 General procurement standards:

<http://www.ecfr.gov/cgi-bin/retrieveECFR?gp=&SID=fe1d84748c84ff79afd28141502393ff&mc=true&n=pt2.1.200&r=PART&ty=HTML34> CFR 80.30#se2.1.200_1318

§200.319 Competition: <http://www.ecfr.gov/cgi-bin/retrieveECFR?gp=&SID=fe1d84748c84ff79afd28141502393ff&mc=true&n=pt2.1.200&r=PART&ty=HTML34> CFR 80.30#se2.1.200_1319

§200.320 Methods of procurement to be followed:

http://www.ecfr.gov/cgi-bin/retrieveECFR?gp=&SID=7800bb05623e09327af86c3771d9d3e2&mc=true&n=pt2.1.200&r=PART&ty=HTML#se2.1.200_1320

Search on System for Award Management (Search Records):

https://www.sam.gov/portal/SAM/?portal:componentId=8e1441a6-72e4-4ab0-86a8-b0884f22dc78&interactionstate=JBPNs_r00ABXc0ABbfanNmQnJpZGdIVmIld0lKAAAAAQATL2pzZi9mdW5jdGlvbWFsLmpzcAAHX19FT0ZfXw**&portal:type=action#1

Comments:

MICHIGAN DEPARTMENT OF EDUCATION Title I Regional Assistance Grant (RAG) FISCAL COMPLIANCE

Fiscal Review Indicators

6.0 Fixed Assets		
Key Indicators	Compliance Status	
	Compliant	Non-Compliant
<p>6.1 Evidence of an asset inventory for items purchased with RAG funds. Non-consumable, durable goods purchased with federal funds (including books), with a life expectancy of one or more years, should be documented on an inventory that identifies the items purchased, date of purchase, cost, source of funds, and location of the item, including the building and room number. The inventory should be updated, at minimum, on an annual basis.</p> <p>Authority: : § PART 200—UNIFORM ADMINISTRATIVE REQUIREMENTS, COST PRINCIPLES, AND AUDIT REQUIREMENTS FOR FEDERAL AWARDS, §200.313 Equipment: http://www.ecfr.gov/cgi-bin/retrieveECFR?gp=&SID=7800bb05623e09327af86c3771d9d3e2&mc=true&n=pt2.1.200&r=PART&ty=HTML#se2.1.200_1313</p> <p>§200.314 Supplies: http://www.ecfr.gov/cgi-bin/retrieveECFR?gp=&SID=7800bb05623e09327af86c3771d9d3e2&mc=true&n=pt2.1.200&r=PART&ty=HTML#se2.1.200_1313</p>		<p>Examples of Evidence</p> <ul style="list-style-type: none"> • Fixed asset policies and procedures • Fixed asset inventory of equipment purchased with RAG funds by building and room location • Items bear an inventory or identification tag and are consistent with the fixed asset inventory list.
<p>Comments</p>		